

Amendments to the Claims:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A rare earth magnet that has a magnet body containing a rare earth element and a protective film disposed on the magnet body,

~~the protective film comprising, sequentially from the side of the magnet body:~~
consisting of a three-layer structure comprising:

a first protective film that is in a ~~polycrystalline~~ microcrystalline state;

a second protective film that is in a ~~polycrystalline~~ columnar crystal state and has a larger mean crystal grain size than that of the first protective film; and

a third protective film that is in a ~~polycrystalline~~ microcrystalline state and has a smaller mean crystal grain size than that of the second protective film;

wherein:

the first protective film, the second protective film and the third protective film are disposed sequentially from the side of the magnet body;

the first protective film as an undermost layer covers a surface of the magnet body and is covered by the second protective film;

the second protective film is adjacent to the first protective film; as an intermediate layer covers a surface of the first protective film and is covered by the third protective film;

the third protective film is adjacent to the second protective film; and as an uppermost layer covers a surface of the second protective film and is exposed;

the first protective film and the third protective film have a mean crystal grain size of 0.5 μm or less; and

the second protective film has a mean crystal grain size of 2 μm or more in the major axis direction and has a mean crystal grain size of 1 μm or less in the minor axis direction.

a protective film that is in a polycrystalline state and having a smaller mean crystal grain size than that of the second protective film forms the outermost protective film disposed on the magnet body.

2. (Canceled)

3. (Currently Amended) The rare earth magnet according to claim 1, wherein the second protective film is in a radially grown columnar crystal state.

4. (Original) The rare earth magnet according to claim 1, wherein the first, second and third protective films are composed of metal containing nickel or nickel alloy, respectively.

5-7. (Canceled)